

## **H. REVIEW OF TAX RESEARCH MATERIALS**

### **1. Introduction**

This topic will describe the various types of authoritative documents used in researching tax issues and discuss various secondary sources that can be used to identify and locate these documents.

The first steps in the tax research process are to analyze the available facts, pin-point the legal issues involved, and formulate an appropriate tax question (or questions) to be researched. Preliminary research may indicate the need for additional facts or reformulation of the original questions. In an examination of unrelated trade or business income, for example, an initial inquiry may focus on the relatedness of a particular activity to the exempt purposes of the organization. The issue, however, may ultimately be resolved with reference to one of the exceptions to the term "trade or business" provided in IRC 513(a).

Once the research question has been formulated, the search for relevant authority can begin.

### **2. Sources of Tax Law Authority**

There are three basic types of authoritative documents: statutory, administrative and judicial.

#### **A. Statutory Authority**

##### **(1) The Internal Revenue Code**

The Internal Revenue Code is the statutory foundation of all federal tax authority, except for occasional uncodified provisions and certain international issues covered in tax treaties with foreign countries. Prior to 1939, each individual revenue act passed by Congress amounted to a complete reenactment of the entire tax law. In 1939, however, all federal tax law was consolidated into Title 26 of the United States Code as the Internal Revenue Code of 1939, and subsequent revenue acts were used to amend the 1939 Code. By 1954, the growth of federal taxation led Congress to completely revise the 1939 Code. The Internal Revenue Code of 1954 was that revision. Despite frequent amendments, the designation "1954"

remained fixed with the Code until the Tax Reform Act of 1986 replaced it with "1986."

Reading the Code can, on occasion, become difficult because of references to "subsections," "paragraphs," "subparagraphs," etc. The various Code divisions of IRC 170(b)(1)(A)(vi) are set forth below for illustrative purposes:

Title	26
Subtitle	A
Chapter	1
Subchapter	B
Part	VI
Subpart	None
Section	170
Subsection	(b)
Paragraph	(1)
Subparagraph	(A)
Clause	(vi)
Inferior Clause	None
(An inferior clause would be shown as (I), (II), etc., in italics)	

Section numbers are of particular importance since they run consecutively through the entire Code, thus allowing a particular provision to be identified by section number alone.

## (2) The Tax Legislative Process

To understand statutory tax law and the committee reports that aid in its interpretation, it is necessary to be familiar with the process by which a tax bill becomes law.

By virtue of Article I, section 7, of the Constitution, all revenue bills must originate in the House of Representatives. As a practical matter, however, much tax law actually originates in the Senate and is attached to House legislation in the form of amendments. Legislative tax proposals are frequently received from the President as well as from members of Congress. Before any tax bill can be considered by the entire membership of the House, it must first clear the Ways and Means Committee. In the case of major bills, public hearings are scheduled where anyone can request permission to present views. By tradition, the first witness

during these hearings is usually the Secretary of the Treasury, or his representative such as the Assistant Secretary for Tax Policy or the Tax Legislative Counsel, representing the President and his administration.

Upon conclusion of the hearings, the committee goes into executive session from which the public is excluded and, after tentative conclusions have been reached, prepares the House Ways and Means Committee report. The report includes the proposed bill drafted in legislative language, an assessment of its effect on revenue and a general explanation of the provisions in the bill. Since the report is the only written document that details the reasons for the committee's actions, it is useful in interpreting Congressional intention underlying those provisions of the bill eventually passed into law.

With the approval of the Rules Committee of the House, tax bills are sometimes debated under a "closed rule," whereby amendments cannot be made on the floor of the House unless approved by the Ways and Means Committee. When the debate is not under a closed rule, however, floor amendments are permitted. Insight into amended portions of tax bills can sometimes be obtained by consulting the transcripts of the floor debate as reported in the Congressional Record.

After approval by the House, a tax bill is sent to the Senate where it is referred to the Senate Finance Committee. If it is a major bill, the Finance Committee schedules its own hearings and prepares its own committee report. Since the Senate version of a bill will often differ substantially from the House bill, the Senate Finance Committee report is also of importance for tax research purposes.

Since the Senate has no closed rule, amendments on the floor are more common than on the floor of the House. Again, it may be necessary to refer to the Congressional Record to determine the intent of any amendments.

If the House and Senate pass different versions of the same bill, which is not uncommon, the Joint Conference Committee on Taxation, consisting of selected members of both Houses of Congress, must produce a compromise. Like the House Ways and Means Committee and the Senate Finance Committee, the Conference Committee may prepare its own committee report, concentrating on the areas of disagreement. In addition, statements (or "colloquies") made on the floor of either House prior to the final vote on the conference report are entered in the Congressional Record and provide additional legislative history.

After approval of the conference bill by both the House and the Senate, the bill is sent to the President for either approval or veto. If signed, the bill becomes law. If vetoed, it is returned to the Congress for a possible override, which requires a two-thirds majority in both Houses. However passed, the result is a new or changed portion of the Internal Revenue Code.

Committee reports can be obtained in a number of ways. The official report of each committee is published by the Government Printing Office. The reports are also reprinted in the weekly Internal Revenue Bulletin (I.R.B.) and, subsequently, in the semi-annual Cumulative Bulletin (C.B.). In addition, major revenue acts such as the Tax Reform Act of 1986 are published with full or partial texts of the accompanying committee reports by commercial publishers such as Commerce Clearing House, Inc. (CCH) and Prentice-Hall, Inc.

## B. Administrative Authority

### (1) Treasury Regulations

IRC 7805 gives the Secretary of the Treasury or his delegate a general power to prescribe necessary rules and regulations to administer the tax laws as passed by Congress. While not having the force and effect of law, regulations are the Treasury Department's official interpretation of how a particular section of the Code is to be applied and, in effect, constitute an administrative extension of the law-making process. Regulations are accorded great weight by the courts and, generally, will be upheld unless they are found to be clearly contrary to Congressional intent. Normally, the longer a regulation remains on the books without successful challenge, the greater weight the courts will accord it. Likewise, the fact that the legislature ignores a regulation of long-standing may be construed as tacit approval. Courts are not necessarily bound by these traditions or conventions, however. Service employees, of course, are always bound by valid regulations.

Regulations are usually first issued in "proposed" form. Notice of proposed regulations appears in both the Federal Register and the I.R.B., after which interested parties have a period of time to react to the contents of the proposed regulations and to submit written comments and/or request a public hearing. The comments received may result in proposed regulations being withdrawn or modified. Proposed regulations are sometimes used by the National Office for guidance in the issuance of rulings or technical advice but should not be cited as authority.

After major changes in the Code, in the interest of expediency, particularly where precise rules are needed urgently (for example, as to new elections by taxpayers), the Treasury Department often issues "temporary regulations" without holding public hearings. Temporary regulations have the same authority as final regulations and should not be confused with proposed regulations.

Final regulations are published as Treasury Decisions (T.D.'s) in the Federal Register, and the I.R.B. They are then codified into Title 26 of the Code of Federal Regulations. Regulations are numbered with a prefix or "part number" identifying the general area to which they are related. The prefix "1." is for income tax regulations; "20." is for estate tax regulations; "53." is for foundation and similar excise taxes; etc., the first group of numbers following the decimal indicates the section of the Code that the regulation interprets. The last group represents the sequence of the regulation but does not correlate directly with the sequence designation of the Code.

Occasionally, two sets of regulations will appear governing the same Code section for different periods of time. For example, due to major revisions in the Tax Reform Act of 1969, new regulations were issued in 1972 to govern IRC 170 dealing with charitable contributions. The new regulations were distinguished from those applicable to tax years prior to 1970 through the addition of a capital letter A (i.e., Reg. 1.170A-1). In the case of regulations under IRC 6033 relating to filing requirements before and after December 31, 1969, the designations are 301.6033-1 and 301.6033-2. To identify current and noncurrent regulations, especially in light of major revisions made by the Tax Reform Act of 1986, it is helpful to be aware of this procedure.

## (2) Revenue Rulings

Revenue rulings (or "Rev. Ruls.") are published weekly in the I.R.B. for the information and guidance of taxpayers and Service personnel. Although revenue rulings represent the conclusions of the Service on the application of the law to a given set of facts, they do not carry the same force of authority as do Treasury Regulations because each revenue ruling is limited to the facts provided. Consequently, revenue rulings provide valid precedent only if a taxpayer's facts are substantially the same as those described in the ruling. In applying revenue rulings, the effect of subsequent legislation, regulations, court decisions, and other revenue rulings should always be considered.

### (3) Revenue Procedures

Revenue procedures (or "Rev. Procs.") announce administrative practices and procedures followed by the Service and are also published weekly in the I.R.B. Those of general applicability are added to the Service's Statement of Procedural Rules and published in Part 601 of the Code of Federal Regulations.

### (4) Private Letter Rulings

In addition to published revenue rulings, the Service issues private letter rulings to taxpayers who request advice about the tax consequences of a specific proposed business transaction. A private letter ruling is a written statement issued to a taxpayer by the National Office that interprets and applies the tax laws to that taxpayer's specific set of facts. Private letter rulings allow taxpayers to assure themselves of a particular tax result before they complete a transaction. Although indicative of Service policy, private letter rulings are limited in application to the taxpayer making the request and may not be relied on, used, or cited as precedents by taxpayers, or Service personnel in the disposition of other cases. However, private letter rulings often provide the basis for published revenue rulings describing similar situations.

IRC 6110, enacted as part of the Tax Reform Act of 1976, allows private letter rulings and relevant background information to be open for public inspection once the material has been "sanitized" to remove information that could be used to identify the taxpayer. (Disclosure of exemption applications, rulings, and related documents is governed by IRC 6104.)

IRC 6110 requires the Service to make each ruling available to the public no later than 90 days after issuing it to the requesting taxpayer. Moreover, disclosure is not limited to the ruling itself. Anyone who wishes to examine the background file can do so after paying charges for the Service's search, deletion of identifying details and duplication.

The Service provides a quarterly index to the private letter rulings organized according to the significant index number which relates to Code designations. For research purposes, however, CCH's IRS Letter Rulings Reports and Prentice-Hall's Private Letter Rulings, both of which contain Code and topical indexes, are better research tools.

### (5) General Counsel Memorandums

General Counsel Memorandums (G.C.M.s) are internal documents written by the Service's Office of Chief Counsel in connection with the review of proposed private letter rulings, proposed technical advice memorandums to field offices, proposed revenue rulings, and other legal questions posed within the Service. The G.C.M. sets forth the legal issues considered and the conclusions reached along with a summary of the pertinent facts in the particular case and, usually, a detailed legal analysis. Like private letter rulings, "sanitized" G.C.M.s are released to the general public after the lapse of specified time periods. While the discussion and analyses of the legal issues contained in a G.C.M. may be utilized, the G.C.M. itself may not be cited as authority by the Service or taxpayers.

#### (6) Internal Revenue Manual

Questions involving the internal operating procedures of the Service can be resolved by referring to the Internal Revenue Manual (IRM). The IRM is designed to serve as the single official compilation of policies, procedures, instructions and guidelines relating to the organization, functions, administration, and operations of the Service and is divided into parts based upon Service function. Part VII deals exclusively with employee plans and exempt organizations. The following Chapter headings are indicative of the material contained in Part VII.

7100	Description of Part VII
7200	Authorities and Standards
7300	Administrative Procedures
7400	Field Organization and Functions
7500	Program Planning and Management
7600	Processing and Grading of Applications
7700	Rulings, Determination Letters, Opinion Letters, and Information Letters
7800	Master Files
7900	Classification and Selection of Returns, Claims and Information Items
7(10)00	Examination Procedures
7(11)00	Closing Procedures
7(12)00	Post Review Program
7(13)00	Technical Advice and Appeals
7(14)00	National Office Projects
7(15)00	Other Programs
7(16)00	Publicity and Limitations of EP/EO Material

### C. Judicial Authority

When statutory or administrative authority alone fails to resolve a particular research problem, it may be necessary to consult judicial authority. To assess the relative weight of authority to be given court decisions it is necessary to have a basic familiarity with the various federal courts that hear tax cases.

#### (1) Tax Court

The United States Tax Court consists of nineteen judges, each appointed by the President for a fifteen-year term. Although the principal office of the Tax Court is located in Washington, D.C., the court conducts hearings in most large cities in the United States, usually with only a single judge present. After hearing a case, the assigned judge submits the findings of fact and an opinion, in writing, to the Chief Judge who then decides whether the case should be reviewed by the full court. If sufficient facts are stipulated, the assigned judge may render an opinion without a formal trial. Juries are not used in the Tax Court.

In most cases, the Chief Judge will decide that a full review by all nineteen judges is not necessary. In that event, the opinion will stand and be issued as either a "regular" or "memorandum" decision of the Tax Court. Memorandum opinions involve well established principles of law that, in the opinion of the Chief Judge, require only a delineation of the facts. Courts do cite "memorandum" decisions, however, and both forms of Tax Court decisions should be considered to have precedential value.

The jurisdiction of the Tax Court covers only tax deficiencies and IRC 7428 declaratory judgment cases, not claims for a refund which must be tried in either a U.S. District Court or the U.S. Claims Court. Because, unlike all other federal courts, the Tax Court hears only tax cases, Tax Court judges are believed to have substantially greater tax law expertise of judges in the other trial courts.

In most instances, the Service will publicly announce an "acquiescence" or "nonacquiescence" to adverse regular Tax Court decisions. This policy does not include Tax Court memorandum decisions or decisions of other courts. An acquiescence is merely a statement that, unless otherwise announced, the Service will resolve similar issues in a manner consistent with the acquiesced case. Actions of acquiescence may be relied on by Service personnel and others as conclusions of the Service only to the application of the law to the facts in the particular case. Caution should be exercised in extending the application of acquiesced adverse



decisions unless the facts and circumstances are substantially the same. Acquiescence and nonacquiescence are announced weekly in the I.R.B. If a case involves multiple issues, it is important to check the original announcement in the I.R.B. because it is possible that the Service has acquiesced with respect to only one of those issues.

Prior to 1943, the Tax Court was known as the Board of Tax Appeals and its decisions, both regular and memorandum, were reported in volumes cited as the United States Board of Tax Appeals Reports (B.T.A.). Since the latter part of 1942, regular Tax Court decisions have been published by the Government Printing Office as the Tax Court of the United States Reports (T.C.). The government provides only unbound copies of the memorandum decisions. However, CCH publishes bound volumes of memorandum decisions under the title Tax Court Memorandum Decisions (T.C.M.) and Prentice-Hall makes them available as the Prentice-Hall T.C. Memorandum Decisions (P-H T.C. Memo.).

It is important to remember that citations containing the letters "U.S.T.C." do not refer to Tax Court cases. U.S.T.C. refers to United States Tax Cases which is a special reporter service published by CCH containing all of the tax cases decided by all federal courts other than the Tax Court. Both CCH and Prentice-Hall publish such reporters with the Prentice-Hall service being called American Federal Tax Reports (A.F.T.R.) for years prior to 1958 and American Federal Tax Reports, 2nd Series (A.F.T.R. 2d) for years after 1957.

## (2) U.S. District Court

The federal judicial system is divided into twelve judicial circuits. Each of the twelve circuits is further divided into districts. Each state has at least one district court in which both tax and nontax litigation is heard. Taxpayers may sue in a federal district court only if they first pay the tax deficiency assessed by the Service and then sue for a refund. (In addition, the District Court for the District of Columbia along with the Tax Court and the Claims Court handles IRC 7428 declaratory judgment cases for taxpayers nationwide.) Only in a district court can a taxpayer request a jury trial in a tax dispute.

Published decisions of the U.S. district courts, including both tax and all other types of litigation are contained in the Federal Supplement (F. Supp.) published by West Publishing Company. The tax decisions of the district courts are also published in U.S.T.C. and A.F.T.R. or A.F.T.R. 2nd.

### (3) U.S. Claims Court

Prior to October 1, 1982, some tax cases were heard in a court called the U.S. Court of Claims. Decisions of the Court of Claims could be appealed only to the U.S. Supreme Court. Under the "Federal Courts Improvement Act of 1982," however, the U.S. Court of Claims was merged with the Court of Customs and Patent Appeals and is now called the U.S. Court of Appeals for the Federal Circuit. At the same time a new trial court called the U.S. Claims Court was established. As in a district court, a taxpayer must first pay the disputed amount before bringing suit before this court, except for IRC 7428 declaratory judgment cases. The Claims Court has nationwide jurisdiction and sits in Washington, D.C.

### (4) U.S. Circuit Courts of Appeal

Decisions of the Tax Court and the district courts may be appealed either by the Service or the taxpayer to the U.S. circuit court of appeals of jurisdiction. Jurisdiction is based on the location of the taxpayer's residence. Each circuit court must follow the decisions of the Supreme Court but not those of the other circuits. However, the Eleventh Circuit has announced that it will follow the case precedent of the Fifth Circuit for those cases decided prior to its creation on October 1, 1981. The Eleventh Circuit is composed of three states (Alabama, Georgia, and Florida) previously included in the Fifth Circuit.

When conflicts develop between the circuits, district courts of each individual circuit are required to follow precedents set by the appellate court of their own circuit. Also, the Tax Court follows the policy of observing precedent set by the appellate court of the circuit in which the taxpayer resides.

All decisions of the various circuit courts are published by West Publishing Company in the Federal Reporter - 2nd series (F.2d). The tax decisions are also contained in U.S.T.C. and A.F.T.R. or A.F.T.R. 2d.

### (5) U.S. Court of Appeals for the Federal Circuit

The jurisdiction of the U.S. Court of Appeals for the Federal Circuit, unlike that of the regional courts of appeal, is defined by subject matter rather than geography. It hears appeals of tax cases only if they arise from decisions of the U.S. Claims Court. Decisions of the U.S. Court of Appeals for the Federal Circuit have nationwide precedential value and, therefore, offer a forum-shopping

opportunity to taxpayers living in circuits where courts of appeals decisions involving similar issues are adverse.

#### (6) U.S. Supreme Court

Final appeals from a circuit court of appeals rest with the Supreme Court. Appeal is by "Writ of Certiorari" which may or may not be granted. Refusal to grant the writ (reported as "cert. den.") does not mean that the Supreme Court necessarily agrees with the decision of the lower court, only that the Court did not wish to hear the case.

Most tax cases heard by the Supreme Court involve conflicts of law among the circuit courts. However, certiorari may also be granted in cases involving constitutional issues or when the government can demonstrate unusual administrative significance.

All Supreme Court decisions are published by the U.S. Government Printing Office in U.S. Reports (U.S.) and by West Publishing Company the Supreme Court Reporter (S. Ct.). The tax decisions are published in U.S.T.C., A.F.T.R. or A.F.T.R. 2d, and the I.R.B.

#### (7) Actions on Decisions

Actions on Decisions (A.O.D.s) are legal memorandums prepared by Chief Counsel. They may be prepared when the Service loses a case in the Tax Court, the U.S. District Court, the Claims Court, or a U.S. Court of Appeals. In most cases, an A.O.D. regarding a particular case is initiated at the same time a formal recommendation is made by the Service to the Department of Justice as to whether the case should be appealed. The A.O.D. sets forth the issue which was decided against the government, a brief discussion of the facts, Counsel's interpretation of the applicable law, and a recommendation that the Commissioner either agree or disagree with the decision of the court. Once approved, the A.O.D. is distributed to Service National Office and field personnel to provide guidance on a given issue in the time period between the adverse court decision and the ultimate resolution of the legal issue.

As noted above, the "bottom line" decisions of A.O.D.s with respect to regular decisions of the Tax Court are published in the I.R.B. A.O.D.s involving decisions of other courts are sometimes published as revenue rulings. The full text of A.O.D.s is released to the public.

#### D. Conclusions

(1) The Code, Treasury Regulations and published revenue rulings state the position of the Service and are the prime authority for Service personnel.

(2) Court decisions are some authority. Generally, the higher the court, the greater the weight of the precedent. In the interest of achieving uniform application of the tax laws, the Service is under no obligation to follow, on a nationwide basis, the decisions of any court other than the Supreme Court.

(3) Private Letter Rulings and G.C.M.s apply only to the particular taxpayer involved. IRC 6110 expressly prohibits their use as legal precedents by either the Service or taxpayers.

### 3. Finding the Law

Tax research may begin directly with primary authority such as the Code and regulations or with one of the secondary sources discussed below. The best approach to be taken in a given case will, of course, depend on the nature of the problem being researched and the familiarity of the researcher with the underlying law.

#### A. Exempt Organizations and Private Foundations Handbooks

In addition to the basic text, Part VII of the Internal Revenue Manual includes Handbooks containing specialized instructions and information for employees working in the employee plans and exempt organizations areas. IRM 7751, Exempt Organizations Handbook and IRM 7752, Private Foundations Handbook, should be consulted early in the research effort. By scanning the Table of Contents or Index, relevant Handbook chapters can be located. The explanatory material will often quote or cite applicable sections of the Code or regulations as well as revenue rulings, revenue procedures, and court decisions. Although frequently revised, the information in the Handbooks may need to be updated to reflect current developments not yet included in the discussion of a particular topic.

#### B. Internal Revenue Bulletin; Cumulative Bulletin; Bulletin Index-Digest System

These three Service publications contain the text of almost every primary authority and provide a means to locate included material.

(1) Internal Revenue Bulletin (I.R.B.)

The weekly I.R.B. is divided into four parts. Part I gives the text of all revenue rulings and final regulations issued during the week; publication is in Code section order. Part II contains tax treaties, including Treasury Department Technical Explanations (Subpart A), and tax legislation, including committee reports (Subpart B). Part III contains administrative and procedural, items such as revenue procedures while Part IV, "Items of General Interest," is varied in content. It's coverage ranges from disbarment notices to announcements of proposed regulations. While Federal Register dates and comment deadlines are given for proposed regulations, their texts are not printed in the I.R.B. The weekly I.R.B. also indicates acquiescence or nonacquiescence in unfavorable Tax Court decisions and prints the text of Supreme Court decisions.

(2) Cumulative Bulletin (C.B.)

Every six months the material in the I.R.B. is republished in a hardbound C.B. The format follows that of the I.R.B. with three exceptions. First, major tax legislation and committee reports generally appear in a third volume rather than in the two semiannual volumes. Secondly, only disbarment notices appear from Part IV. Finally, rulings appear in the C.B. in semiannual Code section order, rather than their numerical order.

(3) Bulletin Index-Digest System

The Bulletin Index-Digest System is a comprehensive and rapid method for researching currently applicable revenue rulings and other material published in the I.R.B. for all years after 1952.

The Index-Digest is issued as four services: Income Tax (which includes revenue rulings on Chapter 42 excise taxes), Estate and Gift Tax, Employment Tax, and Excise Tax. The Income Tax service is supplemented quarterly; the other services are supplemented semi-annually. Every two years the basic supplemental volumes are consolidated into new revised basic volumes.

The Index-Digest can be used to obtain I.R.B. or C.B. citations for revenue rulings and procedures, Supreme Court and adverse Tax Court decisions, Public

Laws, Treasury Decisions and treaties. In addition, it digests the rulings, procedures, and court decisions. Using either a "subject matter" or "regulations section" approach, the researcher may then target the full texts of only those rulings, procedures, etc., that directly relate to the matter being researched.

Some special features of the System include an explanation, "How to Use Your Bulletin Index-Digest System" and several finding lists arranged in various forms to accommodate alternate methods of research.

### C. Tax Services

It is also possible to begin research by consulting one of the various tax services. Tax services are designed to help locate statutory, administrative, and judicial authority and to give editorial interpretations of those primary authorities. These materials are constantly updated to reflect changes in statutes, regulations, new court decisions, revenue rulings, and other matters. Access to the materials may be gained through Code section number, topical references, or both. Each of the services has strengths and weaknesses. It is probably a good idea to have a working knowledge of one service and also to be aware of the special research features unique to the other services.

#### (1) CCH and Prentice-Hall

The most commonly used services are the CCH Standard Federal Tax Report and P-H Federal Taxes. These services take essentially the same approach. Both publications follow generally the organization of the Internal Revenue Code. Each major division begins with a preliminary discussion introducing the subject in general terms; subdivisions include exact quotations of the Code sections and related regulations. In addition, each subdivision contains interpretative explanations by the editors and annotations of related court decisions, revenue rulings, and revenue procedures. Each service contains a separate volume with an extensive topical index.

Both the CCH and Prentice-Hall services include separate volumes containing the most recent developments regarding statutory, administrative, and judicial authority. These new developments are indexed according to the paragraph in the main compilation to which they relate, i.e., in Code section order. Thus, it is possible to determine whether more recent rulings or decisions have been issued in a particular area of interest.

Both services include citator volumes that can be used to judge whether a particular regulation, ruling, or judicial decision has been criticized, approved, or otherwise commented upon in a more recent proceeding.

## (2) Other Tax Services

Each of the following services covers a wide range of topics using a subject matter arrangement. One or more of these services can usually be found in most law libraries:

Federal Tax Coordinator  
(Research Institute of America)

Tax Management  
(Bureau of National Affairs)

Weithorn, Tax Techniques for Foundations and Other Exempt Organizations (Matthew Bender)

Mertens, Law of Federal Income Taxation (Callaghan & Co.)

Rabkin & Johnson, Federal Income, Gift and Estate Taxation (Matthew Bender)

## D. Computerized Tax Research

Researchers with access to one or more computerized data-based systems such as LEXIS (Mead Data Control), PHINET (Prentice-Hall), or WESTLAW (West Publishing Co.) are able to reduce their search time substantially by using a word search technique to locate primary materials. The researcher must select the words (or phrases) likely to be found in the original text of any authority that might be relevant to the research problem. The computer scans all of the documents in the file being researched and identifies those that include the selected words. Depending on the computer response, the user may then narrow or expand the original word search.

Computerized systems are particularly useful when authority is scarce and a manual search may overlook appropriate authority or when an unusually large amount of authority must be searched quickly.